

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

----- X  
CHRISTOPHER GERARD AHEE, :

Plaintiff, :

v. :

PHILIP LAUGHLIN, MICHAEL SABLONSKI, :  
ALBERT ERANI, DONNA ABELLI :  
LOPOLITO, JOHN J. ACARI, HERBERT M. :  
STEIN, ALAN ADES, BERNARD A. MAR- :  
DEN, ALAN W. TUCK, NOVARTIS PHARMA :  
AG and PRICEWATERHOUSECOOPERS LLP, :

Defendants. :  
----- X

Civil Action

No. 04-10517-JLT

**ORAL ARGUMENT REQUESTED**

**PRICEWATERHOUSECOOPERS LLP'S MOTION TO DISMISS**

This complaint is virtually a verbatim duplicate of the first-filed complaint in the action captioned Hofmann v. Laughlin, Civ. No. 04-10027-JLT (D. Mass. filed January 7, 2004). In fact, the allegations against PricewaterhouseCoopers are an exact duplicate of those contained in the Hofmann complaint, except that the paragraph numbers are slightly different (Hofmann paragraphs 18, 138 and 140 are now Ahee paragraphs 18, 136, and 138). The Ahee complaint therefore has the same deficiencies regarding PwC as does the Hofmannnn complaint, including no particularity, no strong inference of scienter and the baseless (and unusual) assertion that PwC should have provided "going concern" opinions stretching back to every one of Organogenesis's annual year-end financial statements covered by the purported class period -- i.e., 1998, 1999, and 2000, in addition to the going-concern opinion PwC issued for 2001. Consequently, Ahee is subject to dismissal with prejudice and without leave to amend for the same reasons stated in the Memorandum Of Law In Support Of PricewaterhouseCoopers LLP's Motion To Dismiss filed in the Hofmann case (the "Memorandum") (copy attached hereto at Tab A).

Accordingly, pursuant to Fed. R. Civ. P. 12(b)(6) and 9(b), and the Private Securities Litigation Reform Act of 1995, 15 U.S.C. §§ 78u-4, 78u-5 (1998), Defendant PricewaterhouseCoopers LLP hereby moves this Court to dismiss the complaint filed in Ahee (Civ. No. 04-10517-JLT) with prejudice and without leave to amend. PwC incorporates and expressly adopts by reference all of the arguments and authorities stated in the Memorandum and the additional materials attached thereto filed in Hofmann.

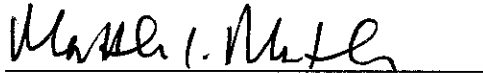
**REQUEST FOR ORAL ARGUMENT**

Pursuant to Local Rule 7.1(D), PricewaterhouseCoopers LLP respectfully requests oral argument on this motion.

**CERTIFICATION UNDER LOCAL RULE 7.1(A)(2)**

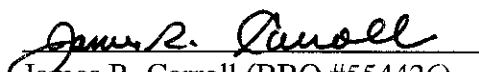
The undersigned hereby certifies that counsel for Defendant PricewaterhouseCoopers LLP conferred with opposing counsel regarding defendant's motion to dismiss but was unable to obtain consent to the relief sought thereby.

Dated: April 5, 2004

  
Matthew J. Matule

Dated: April 5, 2004  
Boston, Massachusetts

Respectfully submitted,

  
James R. Carroll (BBO #554426)  
Matthew J. Matule (BBO #632075)  
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Counsel for Defendant  
PricewaterhouseCoopers LLP

**Certificate Of Service**

I, Matthew J. Matule, hereby certify that on April 5, 2004, I caused a true copy of the foregoing PricewaterhouseCoopers LLP's Motion To Dismiss and a true copy of the Memorandum Of Law In Support Of Defendant PricewaterhouseCoopers LLP's Motion To Dismiss (filed in Hofmann) to be served upon the attorneys of record by the means indicated on the service list attached hereto.

Dated: April 5, 2004

  
Matthew J. Matule

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